

(REPEALED)

(1) Section 32-6-61, Code of Alabama, 1975, (as amended), provides that all private passenger vehicles and pickup trucks of 12,000 pounds and under, license plates issued on a staggered registration basis shall expire on the last day of the month which precedes the month assigned for the purchase or renewal of license registration. This Section further provides that all license plates issued to motor vehicles for which licensing, registration and taxation are due in October and November shall expire on September 30.

(2) Section 32-6-65(b), Code of Alabama, 1975, (as amended), dealing with penalties, reflects a slight contradiction to the provision cited above in Section 32-6-61 with the provision: "Licenses shall be renewed at anytime during the month of expiration."

(3) In order to clearly define the dates for the expiration of licenses and for the date penalties are to be imposed for the failure to renew the registration to a motor vehicle, the penalties shall be assessed from the last day of the month assigned by law for the renewal of registration under the staggered registration system. If the last day of the month falls on Saturday, Sunday, or a holiday, the next working day shall be provided for registration without penalty.

(4) Since ad valorem tax cannot be collected in advance, and since ad valorem tax is an integral part of motor vehicle registration, and a prerequisite to the issuance of license plates, the dates of expiration provided in Section 32-6-61 are provided solely for the computation of prorated ad valorem tax and registration license fees.

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Authority: Sections 40-2A-7(a)(5), 40-12-272 and 32-6-64, Code of Alabama 1975
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